

**Exhibit A**  
**USA COMMERCIAL MORTGAGE**

2nd Objection to Claimants Asserting Priority Status - Reclassify as General Unsecured Claims

<u>Claimant</u>	<u>Proof of Claim Number</u>	<u>Date Claim Filed</u>	<u>Proof of Claim Amount</u>	<u>Proof of Claim Priority Asserted</u>	<u>Proposed Treatment/Comments Objection</u>
1 Fine, Lewis H & Arlene J Po Box 487 Oakley, UT 84055-0487	10725-01536	12/4/2006	\$108,266.64	S, P	Claim is not entitled to priority status and should be classified as a general unsecured claim.
2 Fine, Lewis H & Arlene J Po Box 487 Oakley, UT 84055-0487	10725-01534	12/4/2006	\$40,089.59	S, P	Claim is not entitled to priority status and should be classified as a general unsecured claim.
3 Fine, Lewis H & Arlene J Po Box 487 Oakley, UT 84055-0487	10725-01537	12/4/2006	\$4,583.35	P	Claim is not entitled to priority status and should be classified as a general unsecured claim.
4 Fine IRA, Lewis H & Arlene J C/O First Trust Of Onaga Ks Po Box 487 Oakley, UT 84055-0487	10725-01533	12/4/2006	\$44,253.44	S, P	Claim is not entitled to priority status and should be classified as a general unsecured claim.
5 Fine IRA, Lewis H & Arlene J C/O First Trust Of Onaga Ks Po Box 487 Oakley, UT 84055-0487	10725-01535	12/4/2006	\$151,909.69	S, P	Claim is not entitled to priority status and should be classified as a general unsecured claim.
6 Fossati, David C/O Martin P Meyers 1000 Sw Broadway #1400 Portland, Or 97205	10725-00898	11/1/2006	\$57,609.00	U P, S - undetermined	Claim is not entitled to priority status and should be classified as a general unsecured claim.
7 Fossati, David C/O Martin P Meyers 1000 Sw Broadway Ste 1400 Portland, OR 97205	10725-00106	8/10/2006	Unknown	S, P, U	Claim is not entitled to priority status and should be classified as a general unsecured claim.

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<b>8</b>	Fuller, David & Monica 955 Mullen Henderson, NV 89044	10725-01231	11/9/2006	\$215,404.36	S, P	Claim is not entitled to priority status and should be classified as a general unsecured claim.
<b>9</b>	Hansen Ira, Herbert Po Box 841217 Dallas, Tx 75284-1217	10725-00490	10/6/2006	\$49,287.29	P, U	Claim is not entitled to priority status and should be classified as a general unsecured claim.
<b>10</b>	Hefner, Stephen R 10329 Evening Promrose Ave Las Vegas, NV 89135-2801	10725-00535	10/10/2006	Blank	P	Claim is not entitled to priority status and should be classified as a general unsecured claim.
<b>11</b>	Huff, Gail L 3578 April Springs St Las Vegas, NV 89147-7720	10725-00771	10/27/2006	Blank	P	Claim is not entitled to priority status and should be classified as a general unsecured claim.
<b>12</b>	Gish Family Trust Dtd 6/25/89 George J & Deanna K Gish Ttees 2104 Red Dawn Sky St Las Vegas, NV 89134-5538	10725-00387	10/2/2006	\$54,500.00	S, P, U	Claim is not entitled to priority status and should be classified as a general unsecured claim.
<b>13</b>	Gordon, Marx 2620 Western Ave Las Vegas, NV 89109-1112	10725-01709	12/11/2006	\$115,000.00	P	Claim is not entitled to priority status and should be classified as a general unsecured claim.
<b>14</b>	Graham Family Trust Dtd 10/26/78 Robin B & Cella Allen Graham Ttees 1460 Twinridge Rd Santa Barbara, CA 93111-1223	10725-00496	10/9/2006	\$49,672.48	P	Claim is not entitled to priority status and should be classified as a general unsecured claim.
<b>15</b>	Gralinski, Richard 7825 Geyser Hill Ln Las Vegas, NV 89147	10725-00249	9/26/2006	\$2,702.18	P, U	Claim is not entitled to priority status and should be classified as a general unsecured claim.
<b>16</b>	Grundman, Erna 1608 Brown St Carson City, NV 89701	10725-01542	12/6/2006	\$17,911.11	S, P	Claim is not entitled to priority status and should be classified as a general unsecured claim.
<b>17</b>	Grundman, Joanne 1608 Brown St Carson City, NV 89701	10725-01544	12/6/2006	\$54,818.09	S, P	Claim is not entitled to priority status and should be classified as a general unsecured claim.

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<b>18</b>	Hill, Robert W 4900 San Timoteo Ave Nw Albuquerque, NM 87114-3813	10725-00356	10/2/2006	\$800.39	S, P	Claim is not entitled to priority status and should be classified as a general unsecured claim.
<b>19</b>	Houghton Dental Corp Psp F/B/O Geraldine Houghton 2871 Pinta Perris, CA 92571	10725-01257	11/9/2006	\$400,000.00	S P, U -- Unknown	Claim is not entitled to priority status and should be classified as a general unsecured claim.
<b>20</b>	John W Brouwers Md Sep Ira 2333 Dolphin Ct Henderson, NV 89074-5320	10725-00806	10/30/2006	\$163,611.11	S, P	Claim is not entitled to priority status and should be classified as a general unsecured claim.
<b>21</b>	Johnson, Tamara 310 Parkhurst Dr Caldwell, Id 83605	10725-00277	9/27/2006	\$40,000.00	P	Claim is not entitled to priority status and should be classified as a general unsecured claim.
<b>22</b>	Kenneth Addes IRA 100 W Broadway Apt 7V Long Beach, NY 11561-4019	10725-01620	12/8/2006	\$113,416.64	S, P, U	Claim is not entitled to priority status and should be classified as a general unsecured claim.
<b>23</b>	Kiven, Norman Andrew J. Abrams ESQ Sugar Friedberg & Felsenthal LLP 30 N LaSalle St. Ste 3000 Chicago, IL 60602	10725-01478	11/15/2006	\$48,248.00	P, U	Claim is not entitled to priority status and should be classified as a general unsecured claim.
<b>24</b>	Larry L & Patsy R Rieger Revocable Tr Dtd 8/14/91 Larry L & Patsy R Rieger Ttees 2615 Glen Eagles Dr Reno, Nv 89523-2080	10725-01739	12/11/2006	\$292,852.00	P, U	Claim is not entitled to priority status and should be classified as a general unsecured claim.
<b>25</b>	Lawson, Paula M Po Box 18652 Reno, NV 89511-0652	10725-01117	11/8/2006	\$45,110.52	P	Claim is not entitled to priority status and should be classified as a general unsecured claim.
<b>26</b>	Lee, Devin 7493 Big Cottonwood Ct. Las Vegas, NV 89123	10725-00943	11/2/2006	Blank	P	Claim is not entitled to priority status and should be classified as a general unsecured claim.

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<b>27</b>	Leff-Kaplan, Renee 4330 Romero Drive Tarzana, CA 91356	10725-00618	10/17/2006	\$60,000.00	P	Claim is not entitled to priority status and should be classified as a general unsecured claim.
<b>28</b>	Lerin Hills Ltd 4820 Bacon Rd San Antonio, TX 78249-4001	10725-01279	11/10/2006	\$2,054,409.02	P, U	Claim is not entitled to priority status and should be classified as a general unsecured claim.
<b>29</b>	Luongo, John M & Gloria 965 Leah Cir Reno, Nv 89511-8524	10725-02158	11/12/2007	\$26,804.73	P, U	Claim is not entitled to priority status and should be classified as a general unsecured claim.
<b>30</b>	Marrs IRA, Bobbie 5753 Bedrock Springs Ave Las Vegas, NV 89131-3933	10725-00445	10/5/2006	\$63,139.45	S, P	Claim is not entitled to priority status and should be classified as a general unsecured claim.
<b>31</b>	Marrs, Bobbie 5753 Bedrock Springs Ave Las Vegas, NV 89131	10725-00444	10/5/2006	\$131,278.90	S, P	Claim is not entitled to priority status and should be classified as a general unsecured claim.
<b>32</b>	Martin, Jerrold T & James T 8423 Paso Robles Northridge, CA 91325	10725-00320	9/29/2006	\$2,630.83	S, P	Claim is not entitled to priority status and should be classified as a general unsecured claim.
<b>33</b>	Milton P. Kaplan Profit Sharing Plan Dated 10/1/77 Milton P. Kaplan, Mtd, Ttee 18370 Burbank Blvd., Ste. 501 Tarzana, CA 91356	10725-00642	10/19/2006	\$12,951.80	P, U	Claim is not entitled to priority status and should be classified as a general unsecured claim.
<b>34</b>	Morgan IRA, Rosalie A 6869 Eagle Wing Dr Sparks, NV 89436-8496	10725-01512	11/29/2006	\$126,910.00	S, P, U	Claim is not entitled to priority status and should be classified as a general unsecured claim.
<b>35</b>	Musso Living Trust Dtd 11/30/92 C/O Walter & Barbara Musso Ttees Po Box 2566 2535 Lupine Canyon Rd Avila Beach, CA 93424-2566	10725-00303	9/29/2006	\$35,426.83	P	Claim is not entitled to priority status and should be classified as a general unsecured claim.

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<b>36</b>	Noxon Family Trust The C/O Arthur G & Joan Noxon Ttees 2657 Windmill Pkwy #197 Henderson, NV 89074-3384	10725-00972	11/3/2006	\$35,426.83	P, S	Claim is not entitled to priority status and should be classified as a general unsecured claim.
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